

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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## Ratio Study Narrative 2022

General Information	
<b>County Name</b>	Bartholomew

Person Performing Ratio Study			
Name	Phone Number	Email	Vendor Name (if applicable)
Ginny Whipple	812-379-1505 press 5 when you get the message  812-593-5308 (c)	Ginny.whipple@bartholomew.in.gov	

Sales Window	1/1/2021	to	12/31/2021
<b>If more than one year of sales were used, was a time adjustment applied?</b>	<b>If no, please explain why not.</b>		
	<b>If yes, please explain the method used to calculate the adjustment.</b>		

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**Groupings**

Please provide a list of township and/or major class groupings (if any). Additionally, please provide information detailing how the townships and/or major classes are similar in market.

**\*\*Please note that groupings made for the sole purpose of combining due to a lack of sales with no similarities will not be accepted by the Department\*\***

Residential Vacant parcels were grouped with Columbus Township except for German Township and Harrison and Ohio Townships. German Township has enough sales to analyze. Harrison and Ohio were grouped and share the same market factors effecting value as well as sharing one of the County’s major lakes. Bartholomew County is an agricultural county with major industry. Two school districts serve the county with no major impact on sales. Columbus sits in the center and is the hub for shopping and work. Economic factors influencing Bartholomew county have the same impact on all Townships.

Commercial and Industrial Improved were grouped as were commercial and industrial vacant. There were not Industrial vacant sales. B There is very little commercial or industrial outside of Columbus Township except for German Township which has an interstate exchange. Economic factors influencing Bartholomew county have the same impact on all Townships.

**AV Increases/Decreases**

If applicable, please list any townships within the major property classes that either increased or decreased by more than 10% in total AV from the previous year. Additionally, please provide a reason why this occurred.

Property Type	Townships Impacted	Explanation
Commercial Improved	Clay Twp +39%	Added New Construction

	Clifty Twp +13% Harrison Twp + 59% Wayne – 39%	Vacant parcel combined with improved parcel Added a new nursing home facility Combines a commercial parcel with an industrial one
<b>Commercial Vacant</b>	Clifty Twp -191% Flatrock Twp – 30% German Twp -27% Harrison Twp – 11% Jackson Twp + 19% Wayne Twp +11%	Vacant parcel combined with an improved one Land application corrected 4 parcels changed property class 3 parcels added, 2 parcels changed class code Increased land base rates Increased land base rates
<b>Industrial Improved</b>	Rockcreek Twp + 11%	Increased land base rates and cost table changes
<b>Industrial Vacant</b>	German Twp + 11% Sandcreek Twp + 19%	1 parcel went from ag pricing to industrial support. Rural land value increased per redoing of land values
<b>Residential Improved</b>	Columbus Twp +12% Flatrock Twp +19% German Twp +17% Hawcreek Twp +10% Jackson Twp +13% Wayne Twp + 11%	Additions of buildings in two new subdivisions Correcting Conditions, grade, etc; increased sales Correcting conditions, grade, etc; increased sales Increased sales Increased sales Increased sales
<b>Residential Vacant</b>	Clay Twp +20% Clifty Twp + 13% Columbus Twp +33% Flatrock Twp +21% Harrison Twp +36% Hawcreek Twp Jackson Twp Ohio Twp Rockcreek Twp Wayne Twp	1 new parcel added, increase in land base rates Increase in land base rates; adding of homesites Removal of Developer’s Discount; increase in land base rates Increase in land base rates Increase in land base rates; removal of developer’s discount Increase in land base rates Increase in land base rates Increase in land base rates Increase in land base rates Increase in land base rates

## Cyclical Reassessment

**Please explain which townships were reviewed as part of the current phase of the cyclical reassessment.**

Flatrock, German and part of Columbus Township were reviewed during this cycle of the reassessment

**Was the land order completed for the current cyclical reassessment phase? If not, please explain when the land order is planned to be completed.**

Yes, the land order was completed for the current cyclical reassessment phase.

## Comments

**In this space, please provide any additional information you would like to provide the Department in order to help facilitate the approval of the ratio study. Such items could be standard operating procedures for certain assessment practices (e.g. effective age changes), a timeline of changes made by the assessor's office, or any other information deemed pertinent.**

We have used three methods to determine effective age.

1. When a structure has had square footage added we use a weighted average of the square footage against the construction years.
2. We also use a percentage of the components rehabbed to establish the effective age. These percentages are taken from the Guideline.
3. In certain neighborhoods, we have determined an effective age from sales of rehabbed homes in the neighborhood. We determine the effective age necessary to get the home to market value. We group the sales by the extent of the rehabbing that has been done to the home, then use the median of the group on all homes in that neighborhood that fit the criteria of the sales.

